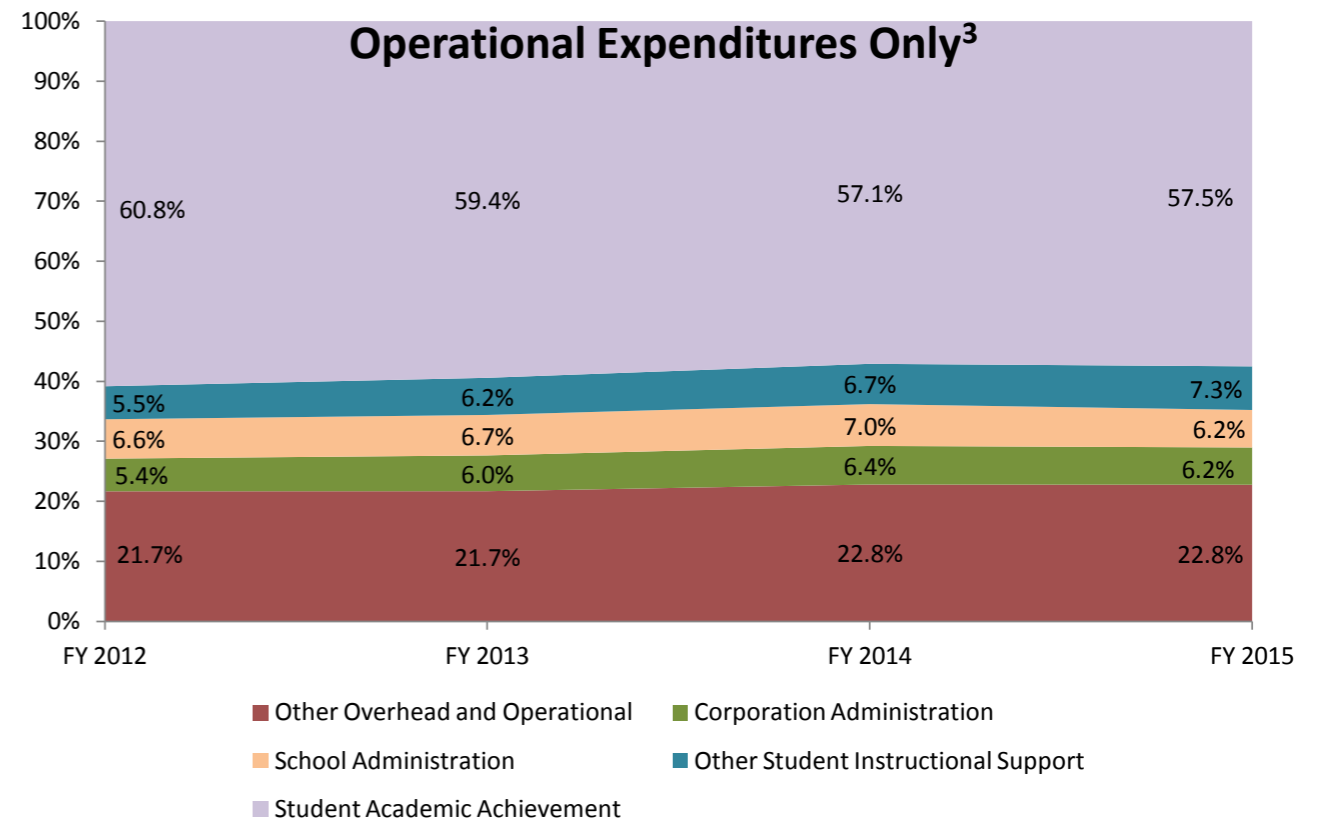
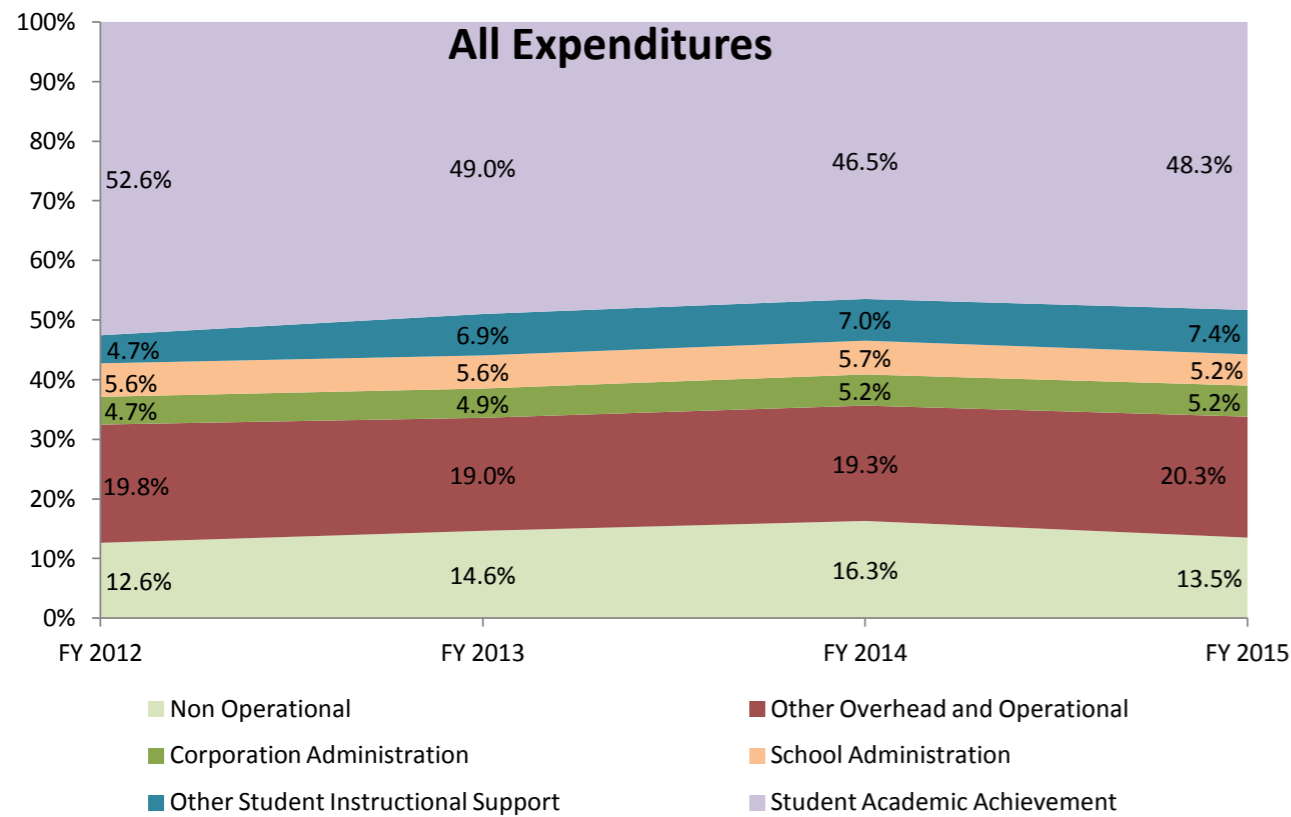


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Liberty-Perry Com School Corp (1895)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,543,523	53.1%	\$5,776,281	51.0%	\$5,609,755	52.6%	\$5,111,720	49.0%	\$5,012,858	46.5%	\$5,358,896	48.3%
Student Instructional Support	\$996,395	9.5%	\$1,170,167	10.3%	\$1,101,798	10.3%	\$1,304,319	12.5%	\$1,365,910	12.7%	\$1,408,531	12.7%
Total	\$6,539,918	62.6%	\$6,946,448	61.3%	\$6,711,553	62.9%	\$6,416,039	61.5%	\$6,378,768	59.1%	\$6,767,427	61.0%

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,388,729	22.9%	\$2,357,377	20.8%	\$2,614,062	24.5%	\$2,490,408	23.9%	\$2,650,682	24.6%	\$2,829,673	25.5%
Non Operational	\$1,513,608	14.5%	\$2,028,416	17.9%	\$1,349,189	12.6%	\$1,528,507	14.6%	\$1,758,761	16.3%	\$1,498,713	13.5%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,902,337	37.4%	\$4,385,793	38.7%	\$3,963,251	37.1%	\$4,018,915	38.5%	\$4,409,443	40.9%	\$4,328,387	39.0%

<b>Grand Total</b>	<b>\$10,442,254</b>	<b>\$11,332,241</b>	<b>\$10,674,804</b>	<b>\$10,434,954</b>	<b>\$10,788,211</b>	<b>\$11,095,814</b>
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Liberty-Perry Com School Corp (1895)**

			Percent Change						
							2006 to 2015	2009 to 2015	2014 to 2015
Account			FY 2006	FY 2009	FY 2014	FY 2015			
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$196,139	\$222,545	\$221,876	NA	13.1%	-0.3%
11100	Regular Programs	Elementary	\$1,421,815	\$1,874,086	\$1,388,239	\$1,500,803	5.6%	-19.9%	8.1%
11200	Regular Programs	Middle/Junior High	\$573,336	\$884,289	\$983,425	\$1,061,554	85.2%	20.0%	7.9%
11300	Regular Programs	High School	\$869,689	\$1,341,541	\$1,284,350	\$1,247,857	43.5%	-7.0%	-2.8%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$23,876	\$70,186	NA	NA	194.0%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$40,451	\$54,360	\$73,223	\$75,141	85.8%	38.2%	2.6%
11470	Regular Programs	Vocational Education - Business Education	\$36,225	\$99,717	\$63,771	\$65,825	81.7%	-34.0%	3.2%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$5,603	\$32,612	\$0	\$0	NA	NA	NA
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$60,977	\$67,448	\$606	\$181	-99.7%	-99.7%	-70.2%
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$57,420	\$57,910	\$53,950	\$52,642	-8.3%	-9.1%	-2.4%
12350	Special Programs	Physical Impairment - Homebound	\$3,520	\$5,727	\$4,373	\$5,449	54.8%	-4.8%	24.6%
12610	Special Programs	Learning Disability	\$619,553	\$576,524	\$434,329	\$511,551	-17.4%	-11.3%	17.8%
12710	Special Programs	Equal Opportunity At Risk	\$36,442	\$22,172	\$25,067	\$25,359	-30.4%	14.4%	1.2%
12810	Special Programs	Special Education Preschool	\$50,829	\$40,656	\$4,354	\$0	NA	NA	NA
12900	Special Programs	Other Special Programs	\$12,224	\$16,753	\$30,364	\$24,777	102.7%	47.9%	-18.4%
14300	Summer School Programs	High School	\$28,901	\$13,526	\$13,663	\$11,229	-61.1%	-17.0%	-17.8%
16100	Remediation	Remediation Testing	\$970	\$0	\$0	\$0	NA	NA	NA
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$40,793	\$0	\$0	\$0	NA	NA	NA
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$79,119	\$216,456	\$242,303	\$291,388	268.3%	34.6%	20.3%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$172,855	\$61,312	\$6,465	\$5,509	-96.8%	-91.0%	-14.8%
22220	Instruction	Library/Media Services - School Library	\$114,523	\$109,755	\$73,443	\$69,755	-39.1%	-36.4%	-5.0%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$1,720	\$0	\$6,500	\$0	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$0	\$3,784	\$0	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$111,910	\$79,079	\$53,746	\$110,189	-1.5%	39.3%	105.0%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$0	\$17,557	\$0	NA	NA	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$5,972	\$26,218	\$2,925	\$7,625	27.7%	-70.9%	160.7%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$201,409	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$4,546,258	\$5,776,281	\$5,012,858	\$5,358,896	17.9%	-7.2%	6.9%
Student Instructional Support									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$0	\$0	\$0	\$3,391	NA	NA	NA
21220	Students	Guidance Services - Counseling Services	\$160,004	\$194,045	\$192,858	\$202,980	26.9%	4.6%	5.2%
21340	Students	Health Services - Nurse Services	\$50,840	\$114,471	\$88,705	\$94,855	86.6%	-17.1%	6.9%
21390	Students	Health Services - Other Health Services	\$0	\$0	\$225,874	\$219,122	NA	NA	-3.0%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$40,044	\$71,793	\$83,080	\$83,104	107.5%	15.8%	0.0%
21530	Students	Speech Path. & Audio. Serv. - Audiology Services	\$39,716	\$48,412	\$57,592	\$61,384	54.6%	26.8%	6.6%
21810	Students	Special Ed. Administration - Service Area Direction	\$65,669	\$98,624	\$106,696	\$161,426	145.8%	63.7%	51.3%
24100	School Administration	Office of The Principal	\$457,427	\$642,823	\$611,105	\$582,270	27.3%	-9.4%	-4.7%
Student Instructional Support Total			\$813,699	\$1,170,167	\$1,365,910	\$1,408,531	73.1%	20.4%	3.1%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$0	\$714	\$0	\$0	NA	NA	NA
23120	General Administration	Board of Education - Service Area Assistants	\$12,500	\$16,408	\$23,345	\$13,579	8.6%	-17.2%	-41.8%
23150	General Administration	Board of Education - Legal Services	\$1,822	\$1,247	\$1,210	\$4,679	156.9%	275.2%	286.7%
23160	General Administration	Board of Education - Promotion Expenses	\$11,900	\$1,356	(\$955)	\$1,791	-85.0%	32.0%	NA
23190	General Administration	Board of Education - Other Governing Body Services	\$3,667	\$2,449	\$1,985	\$1,787	-51.3%	-27.0%	-10.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$158,132	\$261,521	\$358,301	\$384,383	143.1%	47.0%	7.3%
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$69	\$0	NA	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$270	\$787	\$1,654	\$0	NA	NA	NA
25196	Central Services	Fiscal Services - Other - Cash Change	\$200	\$525	\$300	\$345	72.5%	-34.3%	15.0%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$195	\$0	\$1,024	NA	426.2%	NA

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Liberty-Perry Com School Corp (1895)**

			Percent Change						
							2006 to	2009 to	2014 to
Account			FY 2006	FY 2009	FY 2014	FY 2015	2015	2015	2015
25300	Central Services	Printing, Pub., and Duplicating Services	\$0	\$1,083	\$0	\$0	NA	NA	NA
25600	Central Services	Public Information Services	\$0	\$0	\$560	\$0	NA	NA	NA
25730	Central Services	Personnel Services - Personnel Services	\$0	\$0	\$1,149	\$368	NA	NA	-68.0%
25750	Central Services	Personnel Services - Health Services	\$6,600	\$18,970	\$10,093	\$7,159	8.5%	-62.3%	-29.1%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$58,976	\$163,845	\$108,571	NA	84.1%	-33.7%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$0	\$48,946	NA	NA	NA
25890	Central Services	Other Technology Services	\$0	\$0	\$0	\$3,550	NA	NA	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$40	\$878	\$2,001	\$2,001	4902.0%	127.9%	0.0%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$726,764	\$874,215	\$816,989	\$886,722	22.0%	1.4%	8.5%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$567	\$1,015	\$2,078	\$5,551	878.2%	447.0%	167.1%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$149,427	\$137,530	\$56,094	\$56,277	-62.3%	-59.1%	0.3%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$400	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$36,468	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$22,845	\$0	\$0	\$0	NA	NA	NA
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$0	\$26,176	\$3,305	NA	NA	-87.4%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$73,821	\$69,071	\$94,369	\$80,638	9.2%	16.7%	-14.6%
27010	Student Transportation	Service Area Direction	\$99,235	\$109,542	\$93,460	\$91,855	-7.4%	-16.1%	-1.7%
27100	Student Transportation	Vehicle Operation	\$201,132	\$261,016	\$244,280	\$219,902	9.3%	-15.8%	-10.0%
27200	Student Transportation	Monitoring Services	\$8,840	\$1,462	\$1,908	\$567	-93.6%	-61.2%	-70.3%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$112,340	\$110,306	\$119,506	\$138,383	23.2%	25.5%	15.8%
27400	Student Transportation	Purchase of School Buses	\$186,560	\$45	\$79,289	\$88,527	-52.5%	#####	11.7%
27500	Student Transportation	Insurance on Buses	\$0	\$6,378	\$13,999	\$16,760	NA	162.8%	19.7%
27700	Student Transportation	Contracted Transportation Services	\$464	\$100	\$725	\$1,644	254.1%	1544.0%	126.8%
27900	Student Transportation	Other Student Transportation Services	\$1,919	\$1,344	\$1,750	\$1,220	-36.4%	-9.2%	-30.3%
27910	Student Transportation	Bus Driver Training	\$65	\$0	\$0	\$0	NA	NA	NA
31100	Food Services Operations	Service Area Direction	\$21,924	\$39,848	\$49,795	\$52,796	140.8%	32.5%	6.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$196,728	\$201,330	\$238,734	\$327,983	66.7%	62.9%	37.4%
31400	Food Services Operations	Food Purchases	\$162,617	\$179,067	\$247,974	\$279,363	71.8%	56.0%	12.7%
Overhead and Operational Total			\$2,197,247	\$2,357,377	\$2,650,682	\$2,829,673	28.8%	20.0%	6.8%
Non Operational									
33400	Category not Specified	Athletic Coaches	\$75,433	\$91,756	\$93,849	\$124,204	64.7%	35.4%	32.3%
43000	Category not Specified	Professional Services	\$2,926	\$5,249	\$15,405	\$3,198	9.3%	-39.1%	-79.2%
44000	Category not Specified	Educational Specifications Dev.	\$3,500	\$0	\$0	\$0	NA	NA	NA
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$108,354	\$152,084	\$301,793	\$184,805	70.6%	21.5%	-38.8%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$104,950	\$6,119	\$5,024	\$0	NA	NA	NA
45300	Building Acq., Const. and Impr.	Skilled Craft Employees	\$0	\$51,300	\$0	\$0	NA	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$65,472	\$139,067	\$178,351	\$127,351	94.5%	-8.4%	-28.6%
51100	Principal on Debt	Bonds	\$0	\$0	\$85,000	\$244,153	NA	NA	187.2%
51600	Principal on Debt	Other DLGF Approved Debt	\$478,850	\$319,996	\$172,565	\$0	NA	NA	NA
52100	Interest on Debt	Bonds	\$0	\$0	\$71,274	\$67,002	NA	NA	-6.0%
52200	Interest on Debt	Temporary Loans	\$0	\$610,688	\$0	\$0	NA	NA	NA
53100	Lease Rental	Buildings-Principal	\$656,563	\$652,158	\$757,000	\$748,000	13.9%	14.7%	-1.2%
53200	Lease Rental	Equipment-Principal	\$0	\$0	\$78,501	\$0	NA	NA	NA
59200	Other Debt Services Obligations	Bank Fee	\$57	\$0	\$0	\$0	NA	NA	NA
Non Operational Total			\$1,496,105	\$2,028,416	\$1,758,761	\$1,498,713	0.2%	-26.1%	-14.8%
Prorated by Fund									
26491	NA	PERF - Academic Achievement	\$15,955	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Instructional Support	\$3,672	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Overhead and Operational	\$6,549	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Non Operational	\$385	\$0	\$0	\$0	NA	NA	NA

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Liberty-Perry Com School Corp (1895)**

					Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Account			FY 2006	FY 2009	FY 2014	FY 2015			
26492	NA	Social Security - Academic Achievement	\$301,055	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Instructional Support	\$66,952	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Overhead and Operational	\$53,291	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Non Operational	\$6,343	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Academic Achievement	\$26,954	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Instructional Support	\$6,428	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Overhead and Operational	\$3,907	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Non Operational	\$559	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Academic Achievement	\$559,732	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support	\$104,747	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational	\$127,197	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational	\$10,125	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Academic Achievement	\$3,762	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Instructional Support	\$898	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Overhead and Operational	\$538	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Non Operational	\$91	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Academic Achievement	\$89,807	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$1,388,946	\$0	\$0	\$0	NA	NA	NA